



**Secretary of State
Division of Securities and Business Regulation**

**INSTRUCTIONS FOR FORM C-13
ANNUAL REPORT OF PRENEED DEALER ESCROW ACCOUNT**

PART I – GENERAL

Complete PART 1 - general information about the preneed dealer.

PART II – PRENEED ESCROW ACCOUNT

Complete PART II - general preneed escrow account and depository information. Complete depository information to include full and complete account name as recorded with the financial institution.

Depository Activity

Line 1 – Fill in the amount (market value) of funds on deposit at the beginning (January 1) of the current reporting year. This amount should match what was reported as the amount (market value) of funds on deposit at the **end** (December 31) of the **previous** reporting year.

Line 2 – Add total deposits made for the yearly activity. These deposits are based on deposit requirements according to O.C.G.A. §10-14-7(a)(2), 7(a)(3) and 7(a)(4).

Line 3 – Add any other deposits made during the year (amounts deposited to this account other than those accounted for in line 2). This includes amounts deposited to cover shortfalls. Attach explanation.

Line 4 – Add or subtract any other increases or decreases to fund. This includes all interest or other income earned, market fluctuations in investment values (unrealized gains and losses) and net realized gains or losses from sales of investments. Attach explanation.

Line 5 – Subtotal. This is the subtotal of the amounts in lines 1 through 4.

Line 6 – Subtract escrow fees. This is the amount charged and labeled as account management or administrative fees charged by the escrow agent.

Line 7 – Subtract depository fees, if any. This is the amount of expenses charged by the depository for maintenance of the account.

Line 8 – Subtract withdrawals from the escrow account. All withdrawals must have been approved by the Secretary of State. Attach a copy of approval letter(s).

Line 9 – Total funds on deposit for trust account at the end of the year. This amount is calculated as the sum of lines 5 through 8. (Attach copy of year-end depository statement)

Annual Preneed Escrow Liability

Line 10 – Cumulative amount due to the escrow account at the beginning of the year. This amount is the total of all deposits required to be made to the escrow account from its inception less any approved withdrawals for delivered merchandise and/or services pursuant to O.C.G.A. § 10-14-7, .

Line 11 – Add amount of deposits due to the account for the reporting year's activities for sales and services. Attach copy of sales journal or other detailed schedule.

Line 12 – Subtract the amount eligible for withdrawal from escrow account for yearly activities. List only actual amount due to the escrow account. (Attach form C-10 Cancellations and Deliveries).

Line 13 - Cumulative amount due to the escrow account at end of year. This amount is the total of the amounts in lines 10, 11 and 12 and represents the total liability the preneed dealer has to honor its preneed escrow obligation as calculated according to O.C.G.A. §10-14-7.

PART III - CERTIFICATION

The person signing the C13 form certifies, under penalties of perjury, that he/she is authorized to sign the C-13 document and certifies that all required deposits have been made and the information presented in the form and any attached documentation are correct.